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In recent years, the institutions of the Colombian financial system have expanded their operations and have made their ownership structures more complex given the presence of different financial groups in various lines of business (such as banking intermediation). The existence of a common capital to support the activity of these different niches, and the presence of cross trades between institutions in the

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same group have generated the necessity to analyze the consolidated financial statements of the entities in order to more accurately measure their balance sheet and their exposure to risks.